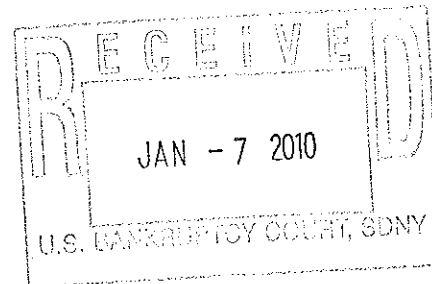


January 6, 2010

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 1004

and

Irving H. Picard, Trustee
c/o Baker and Hosteller LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111



Re: Claim # 005180
Re: bankruptcy case # 08-1789 BRL

Dear Sirs:

Please be advised that as of this date I am opposing your decision
Of denying me any reimbursment of my funds deposited with
"Powell and Sullivan"(her in Fort Lauderdale, Florida 33308), via
BL Madoff Securities.

My investment lost with Madoff is approximently \$ 163,000.00.

Please advise what attorneys will be handling my representation.

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Mary Ellen Nickens". The signature is written in dark ink and is positioned above the printed name and address.

Mary Ellen Nickens
6520 N.E. 21 Drive
Ft. Lauderdale, Florida 33308

Phone # (954) 776-1201

Re: bankruptcy case # 08-1789 BRL